

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jerry and Karen Groesch
DOCKET NO.: 06-01945.001-R-1
PARCEL NO.: 05-05-127-034

The parties of record before the Property Tax Appeal Board are Jerry and Karen Groesch, the appellants, and the Kendall County Board of Review.

The subject parcel of 11,440 square feet of land area has been improved with a two-story style frame dwelling, built in 2003, that contains 2,768 square feet of living area. Features of the home include central air-conditioning, one fireplace, a full unfinished basement, and a 2.5-car garage of 784 square feet of building area. The property is located in Yorkville, Kendall Township, Kendall County, Illinois.

The appellants submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation regarding the subject's land and improvement as the bases of this appeal.

In support of the land inequity argument, the appellants submitted land assessment information on three comparable properties said to be located with one-half mile of the subject. The comparable lots range in size from 12,000 to 13,205 square feet of land area and have land assessments ranging from \$17,288 to \$19,371 or from \$1.31 to \$1.61 per square foot of land area. The subject has a land assessment of \$20,913 or \$1.83 per square foot of land area. Based on the foregoing, appellants requested a land assessment of \$20,000 or \$1.75 per square foot of land area.

In support of the improvement inequity argument, the appellants submitted a grid analysis with improvement information on the same three comparables used to support the land inequity contention. The comparables were reported to consist of two-story style frame dwellings which were constructed in 2000 or 2002. Features of the comparables included central air-conditioning, one fireplace, and a two-car garage. Basement information on the comparables was "unknown." The comparables

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	20,000
IMPR.:	\$	77,591
TOTAL:	\$	97,591

Subject only to the State multiplier as applicable.

range in size from 2,738 to 3,964 square feet of living area. These properties have improvement assessments ranging from \$62,151 to \$80,243 or from \$15.68 to \$29.31 per square foot of living area. The subject has an improvement assessment of \$77,591 or \$28.03 per square foot of living area. The appellants requested an improvement assessment reduction to \$71,500 or \$25.83 per square foot of living area.

In support of the overvaluation argument, the appellants provided sales data on the three comparable properties in the grid analysis previously discussed. A review of the sales information for the comparables, however, reveals that the sales are dated in time and only comparable #2 which sold in June 2005 for \$255,000 or \$64.33 per square foot of living area, including land, was sufficiently recent for purposes of this 2006 assessment appeal. It is also noted that appellants indicated the subject property was purchased in May 2003 for \$260,000 or \$93.93 per square foot of living area, including land.

In summary and as set forth in their Residential Appeal petition, appellants requested a total assessment reduction for the subject property to \$91,500. This reduced assessment would reflect an estimated fair market value for the subject property of \$268,801 or \$97.11 per square foot of living area, including land, using the 2006 three-year median level of assessments in Kendall County of 34.04% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$98,504 was disclosed. The subject has an estimated market value of \$289,377 or \$104.54 per square foot of living area including land, as reflected by its assessment and Kendall County's 2006 three-year median level of assessments of 34.04%. In support of the subject's assessment, the board of review submitted a grid analysis of five suggested comparables, one of which was located in the subject's subdivision and the remainder of which were located in two other subdivisions.

As to the appellants' land assessment contention, the board of review failed to provide the lot sizes of the comparables other than for two properties which were stated in terms of length and width. Those two properties consisted of 12,000 and 15,040 square feet of land area, respectively. Those comparables had land assessments of \$18,030 and \$26,146, respectively, or \$1.50 and \$1.74 per square foot of land area. Insufficient land area data was provided for the remaining three comparables to make an analysis of those land assessments.

As to the appellants' improvement assessment claim, the five comparables presented by the board of review were described as two-story, frame dwellings built between 2004 and 2006. Features included central air conditioning, a fireplace, and a garage ranging in size from 651 to 710 square feet of building area. Each comparable was said to have a basement ranging in size from 1,092 to 1,545 square feet of building area. The comparables

ranged in size from 2,746 to 2,787 square feet of living area and had improvement assessments ranging from \$75,040 to \$84,400 or from \$27.33 to \$30.67 per square foot of living area.

As to the overvaluation claim, the board of review presented sales data for these same five comparables previously described. The properties sold between November 2003 and December 2005 for prices ranging from \$270,480 to \$316,611 or from \$97.05 to \$113.85 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested the subject's assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellants' first argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden as to the land assessment, but have not overcome this burden as to the improvement assessment.

Regarding the land inequity contention, the Board finds the appellants submitted three comparables and the board of review submitted two comparables which could be analyzed regarding the land assessment. These comparables had land assessments ranging from \$1.31 to \$1.74 per square foot of land area. The subject's land assessment of \$1.83 per square foot is above this range. In light of the land assessment data, the Property Tax Appeal Board finds the evidence in the record supports a reduction in the subject's land assessment.

As to the improvement inequity argument, the Board finds the parties submitted a total of eight comparables for consideration by the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #2 due to its significantly larger living area square footage than the subject. The Board finds the remaining seven comparables were similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from \$22.40 to \$30.67 per square foot of living area. The subject's improvement assessment of \$28.03 per square foot of living area is within this range. After considering adjustments and the differences in the comparables presented by both parties when compared to the subject, the Board finds the subject's per square foot

improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the appellants essentially submitted one comparable sale in support of their overvaluation contention because two of the sales were too old for valid consideration by the Property Tax Appeal Board. The board of review submitted five comparable sales to support of the subject's assessment. The Board finds one comparable presented by appellants is insufficient evidence to prove overvaluation by a preponderance of the evidence and no further analysis is necessary.

In conclusion, the Board finds the appellants have proven unequal treatment in the assessment process by clear and convincing evidence as to the subject's land assessment, but have failed to prove unequal treatment in the assessment process by clear and convincing evidence as to the improvement assessment. As to the overvaluation claim, appellants have failed to prove that claim by a preponderance of the evidence. As a result, a reduction in the land assessment of subject property is warranted, but no reduction is warranted as to the subject's improvement assessment.

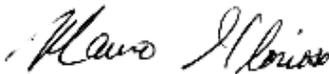
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 24, 2009



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.